

***Superseded 5/10/2016***

**59-5-120 Exemption.**

Beginning on January 1, 2006 and ending on June 30, 2016, no severance tax required by this chapter is imposed on oil and gas produced, saved, sold, or transported if the oil or gas produced, saved, sold, or transported is derived from:

- (1) coal-to-liquids technology;
- (2) oil shale; or
- (3) tar sands.